

IN THE CLAIMS

Please amend the claims as follows:

1. (Currently Amended) An impact resistance modifier ~~composed of~~ comprising a multilayered graft copolymer, comprising:

an innermost-layer polymer (A) obtained by polymerizing monomer components comprising 100 parts by mass of a monomer mixture ~~composed of~~ comprising 40 to 100% by mass of an alkyl methacrylate having an alkyl group with carbon number of 1 to 4, 0 to 60% by mass of an alkyl acrylate having an alkyl group with carbon number of 1 to 8 and 0 to 20% by mass of another ~~the other~~ copolymerizable monomer and 0.1 to 10 parts by mass of a polyfunctional monomer;

an intermediate-layer polymer (B) obtained by polymerizing monomer components comprising 100 parts by mass of a monomer mixture ~~composed of~~ comprising 70 to 90% by mass of an alkyl acrylate having an alkyl group with carbon number of 1 to 8, 10 to 30% by mass of an aromatic vinyl compound and 0 to 20% by mass of another ~~the other~~ copolymerizable monomer and 1 to 3 parts by mass of a polyfunctional monomer in the presence of the innermost-layer polymer (A); and

an outer-layer polymer (C) having a its Tg within the range of 20 to 80°C and obtained by polymerizing monomer component(s) ~~composed of~~ comprising 50 to 100% by mass of an alkyl methacrylate having an alkyl group with carbon number of 1 to 4, 0 to 50% by mass of an alkyl acrylate having an alkyl group with carbon number of 1 to 8 and 0 to 20% by mass of another ~~the other~~ copolymerizable monomer in the presence of a polymer which has been made up to the intermediate-layer polymer (B),

wherein mass average particle diameter of the polymer which has been made up to the intermediate-layer polymer (B) is 200 to 300 nm, the mass ratio (A)/(B) of the innermost-layer polymer (A) to the intermediate-layer polymer (B) is 10/90 to 40/60 and the proportion

of the outer-layer polymer (C) is 30 to 100 parts by mass when the sum of the innermost-layer polymer (A) and the intermediate-layer polymer (B) is set as 100 parts by mass.

2. (Original) A resin composition comprising a methacrylic resin composed mainly of constitutional units of methyl methacrylate and the impact resistance modifier according to claim 1.

3. (New) The impact resistance modifier as claimed in Claim 1, wherein the mass average particle diameter of the polymer which has been made up to the intermediate-layer polymer (B) is evaluated using a capillary cartridge for particle fractionation and a carrier liquid at neutral pH.